

Kaysville
CITY

2007
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Kaysville City for the fiscal year ending 2007, 20__ as approved and adopted by resolution or ordinance dated August 1, 2006. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☐ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

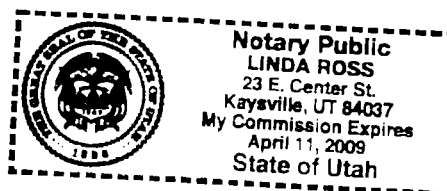
☒ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on August 1, 2006 for all budgetary funds.

Signed: Dean G. Storer
(Budget Officer)

Subscribed and sworn to this 3 day
of August, 2006

Linda Ross
(Notary Public)



KAYSVILLE CITY CORPORATION			
GENERAL FUND			
	PRIOR YEAR ACTUAL 6/30/2005	CURRENT YR ESTIMATE 6/30/2006	APPROVED BUDGET 6/30/2007
TAXES			
3110	PROPERTY TAXES - CURRENT	834,160	892,500
3120	PROPERTY TAXES - PRIOR YEARS	45,835	50,000
3125	REGISTERED VEHICLES	217,606	160,000
3130	SALES AND USE TAXES	2,373,991	2,685,000
3140	UTILITY LICENSE TAXES	735,578	400,000
3150	ENERGY SALES AND USE TAX	434,427	1,025,000
LICENSES AND PERMITS			
3210	BUSINESS LICENSES		
3221	BUILDING PERMITS	48,662	50,000
3225	ANIMAL LICENSES	507,605	485,000
3226	BICYCLE LICENSES		
3227	TELECOMMUNICATIONS REGISTRATION		
INTERGOVERNMENTAL REVENUE			
3356	C ROAD	601,260	735,000
3358	LIQUOR FUND ALLOTMENT	8,275	9,500
3359	STATE AND FEDERAL GRANTS	71,003	
	EMS GRANT	5,680	
	CDBG GRANT	56,377	100,000
CHARGES FOR SERVICES			
3410	ADMINISTRATIVE SERVICES	509,508	403,000
3411	GIS CHARGES		85,000
3412	FLEET MANAGEMENT CHARGES		35,000
	DATA INFRASTRUCTURE CHARGES		20,000
3413	ZONING ADMINISTRATION	151,202	155,000
3422	FIRE PROTECTION	110,664	120,000
3423	LAW ENFORCEMENT SERVICES	64,352	62,500
3431	PUBLIC WORKS FEES	6,420	10,000
3474	RECREATION FEES	331,967	360,000
3481	CEMETERY LOT SALES	69,135	50,000
3483	BURIAL FEES	45,525	46,000
3490	MISCELLANEOUS CHARGES	6,537	6,500

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KAYSVILLE CITY CORPORATION			
GENERAL FUND			
	PRIOR YEAR ACTUAL 6/30/2005	CURRENT YR ESTIMATE 6/30/2006	APPROVED BUDGET 6/30/2007
FINES & FORFEITURES			
3500 COURT FINES	82,680	70,000	72,800
OTHER REVENUES			
3810 INTEREST EARNINGS	224,984	100,000	150,000
3820 RENTS AND CONCESSIONS	24,154	24,000	22,000
3840 SALE OF ASSETS	5,310	0	
3880 MISCELLANEOUS REVENUES	58,495	0	19,782
3890 APPROPRIATED FUND BALANCE		0	625,000
3920 PMTS. IN LIEU OF FRANCHISE		0	22,000
3921 TRANSFER - CEMETERY PERPETUAL		0	
3922 C ROAD - RESTRICTED		0	
3923 TRANSFER FROM POWER FUND		350,000	
3925 TRANSFER FROM WATER FUND		0	
3975 CONTRIBUTIONS TO LIBRARY		0	
3980 PUBLIC SAFETY IMPACT FEES	30,460		25,000
PARK IMPACT FEES (353,325	0	190,000
TRANSPORTATION IMPACT FEES	543,334		875,000
3985 STREET IMPROVEMENTS	24,360	25,000	25,000
TOTAL REVENUE & OTHER SOURCES	8,582,871	7,685,525	9,971,582

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		PRIOR YEAR		CURRENT YR		APPROVED BUDGET
		ACTUAL 6/30/2005	ESTIMATE 6/30/2006			
	GENERAL GOVERNMENT					
	CITY COUNCIL	66,567	68,350		71,650	
4110	CITY MANAGER	113,314	127,650		140,350	
4130	FINANCE AND ADMINISTRATION	501,761	526,850		633,250	
4140	ELECTIONS	3,090	17,500		0	
4142	LEGAL SERVICES	132,125	125,000		140,000	
4145	GEOGRAPHIC INFORMATION SERVICES	88,074	111,250		113,500	
4146	BUILDINGS	99,811	143,600		225,300	
4160	PLANNING AND ZONING	146,333	205,200		295,950	
4180	CODE ENFORCEMENT	272,102	290,800		386,855	
4185	BLOCK GRANT WASATCH FRONT	35,642	100,000		100,000	
4190						
	PUBLIC SAFETY					
4210	POLICE	1,747,512	1,815,325		2,070,102	
4220	FIRE	264,424	322,300		431,500	
	HIGHWAYS & PUBLIC IMPROVEMENTS					
4410	PUBLIC WORKS	1,012,352	651,650		816,760	
4415	C ROAD	1,750,521	1,260,000		1,330,000	
4440	FLEET MAINTENANCE	143,366	153,800		160,100	
	PARKS, RECREATION & PUBLIC PROPERTY					
4510	PARKS	535,887	554,600		727,900	
4560	RECREATION	467,263	555,800		581,315	
4580	COMMUNITY EVENTS	66,390	56,800		56,800	
4590	CEMETERY	99,016	149,100		93,300	
	TRANSFERS & OTHER USES					
4810	TRANSFERS-OTHER FUNDS (Capital Projects)				1,190,000	
4811	TRANSFERS-OTHER FUNDS (Debt Service)	265,000	250,950		250,950	
4812	TRANSFERS-OTHER FUNDS (Ambulance Enterprise)	90,000	175,000		130,000	
4820	PAYMENT-DAVIS COUNTY ANIMAL CONTROL	24,924	24,000		26,000	
4830	TRANSFERS/CONTRIBUTIONS		0			
4880	FUND BALANCE					
	TOTAL EXPENDITURES & OTHER USES	7,925,474	7,685,525		9,971,582	

KAYSVILLE CITY CORPORATION
DEBT SERVICE FUND

	PRIOR YEAR ACTUAL 6/30/2005	CURRENT YR ESTIMATE 6/30/2006	APPROVED BUDGET 6/30/2007
REVENUE:			
Property Taxes	0	0	0
Interest Income	611	0	0
Fund Balance Reserve			337,600
Transfer from General Fund	265,000	250,950	250,950
TOTAL REVENUE	265,611	250,950	588,550
EXPENDITURES:			
Fire Station Property Payment	43,609	45,000	22,000
Angel Street Park Property Payment	0		337,600
MBA Bond Repayment	208,788	205,950	228,950
TOTAL EXPENDITURES	252,397	250,950	588,550

**KAYSVILLE CITY CORPORATION
CAPITAL PROJECTS FUND**

		PRIOR YEAR ACTUAL 6/30/2005	CURRENT YR ESTIMATE 6/30/2006	APPROVED BUDGET 6/30/2007
REVENUE:				
3900 RESERVES		0	0	0
3910 GENERAL FUND (TRANSFER FROM GENERAL FUND)		0	0	125,000
3920 TRANSFERS FROM ENTERPRISE FUNDS		0	555,000	555,000
3961 PARK IMPACT FEES (TRANSFER FROM GENERAL FUND)			125,000	190,000
3970 INTEREST REVENUE		0	0	0
OTHER SOURCES - UDOT - FHA			0	2,070,000
TRANSPORTATION IMPACT FEE (TRANSFER FROM GENERAL FUND)			850,000	875,000
3975 SALE OF PROPERTY		1,422,679	0	0
TOTAL REVENUES AND OTHER SOURCES		1,422,679	1,530,000	3,815,000
3990 BEGINING BALANCE		0	413,926	0
TOTAL AVAILABLE FOR APPROPRIATIONS		1,422,679		3,815,000
EXPENDITURES:				
4020 PUBLIC WORKS PROJECT - 200 NORTH OVERPASS		3,481	1,405,000	3,500,000
HERITAGE PARK PROJECT		4,498		
4030 RECREATION BUILDING PROJECTS		0	0	40,000
SPORTSPLEX				25,000
CEMETERY EXPANSION				125,000
ANGEL STREET SOCCER COMPLEX		1,000,774	125,000	125,000
4050 TRANSFER TO DEBT SERVICE FUND		0	0	0
TOTAL EXPENDITURES		1,008,753	1,530,000	3,815,000

	PRIOR YEAR ACTUAL 6/30/2005	CURRENT YR ESTIMATE 6/30/2006	APPROVED BUDGET 6/30/2007
KAYSVILLE CITY CORPORATION			
WATER UTILITY ENTERPRISE FUND			
OPERATING REVENUES:			
REVENUES			
SERVICE CHARGES	1,141,377	1,275,000	1,395,000
TOTAL OPERATING REVENUES	1,141,377	1,275,000	1,395,000
OPERATING EXPENSES:			
PERSONNEL SERVICES	315,470	356,750	372,750
CONTRACTUAL SERVICES	58,500	60,000	84,000
ADMINISTRATIVE CHARGES	135,000	116,250	119,750
PURCHASES - WATER	337,652	365,000	370,000
MATERIALS, EQUIPMENT AND MAINTENANCE	308,726	359,000	335,500
DEPRECIATION	243,148	225,000	240,000
TOTAL OPERATING EXPENSES	1,398,496	1,482,000	1,522,000
OPERATING INCOME (LOSS)	(257,119)	(207,000)	(127,000)
NON-OPERATING REVENUE (EXPENSE)			
MISCELLANEOUS	0		
RENTAL INCOME	0		
CONNECTION FEES	78,496	75,000	80,000
IMPACT FEES	162,197	150,000	0
INTEREST INCOME	14,173	25,000	50,000
INTEREST EXPENSE			
TOTAL NON-OPERATING	254,866	250,000	130,000
NET INCOME (LOSS) BEFORE TRANSFERS /CAPITAL CONTRIBUTIONS	(2,253)	43,000	3,000
TRANSFERS			
GENERAL FUND	0		
CAPITAL PROJECTS FUND			
CAPITAL CONTRIBUTION - OUTSIDE SOURCES	271,024	200,000	(125,000)
NET INCOME	268,771	243,000	200,000
			78,000

	PRIOR YEAR ACTUAL 6/30/2005	CURRENT YR ESTIMATE 6/30/2006	APPROVED BUDGET 6/30/2007
KAYSVILLE CITY CORPORATION			
SEWER UTILITY ENTERPRISE FUND			
OPERATING REVENUES:			
REVENUES			
SERVICE CHARGES	1,331,382	1,287,500	1,360,000
INTEREST EARNINGS			
TOTAL OPERATING REVENUES	1,331,382	1,287,500	1,360,000
OPERATING EXPENSES:			
PERSONNEL SERVICES	10,738	15,000	23,000
CONTRACTUAL SERVICES	1,205,302	1,220,000	1,278,000
ADMINISTRATIVE CHARGES	52,500	52,500	54,000
PURCHASES	0	0	0
MATERIALS, EQUIPMENT AND MAINTENANCE	5,277	0	5,000
DEPRECIATION	688	0	0
TOTAL OPERATING EXPENSES	1,274,505	1,287,500	1,360,000
OPERATING INCOME (LOSS)	56,877	0	0
NON-OPERATING REVENUE (EXPENSE)			
MISCELLANEOUS	0	0	0
RENTAL INCOME	0	0	0
CONNECTION FEES	0	0	0
REBATES TO MEMBERS	0	0	0
IMPACT FEES	0	0	0
INTEREST EXPENSE	0	0	0
TOTAL NON-OPERATING	0	0	0
NET INCOME (LOSS) BEFORE TRANSFERS	56,877	0	0
TRANSFERS			
CAPITAL PROJECT FUND	0	(125,000)	(125,000)
NET INCOME	56,877	(125,000)	(125,000)

		PRIOR YEAR	CURRENT YR	APPROVED
		ACTUAL	ESTIMATE	BUDGET
		6/30/2005	6/30/2006	6/30/2007
KAYSVILLE CITY CORPORATION				
POWER UTILITY ENTERPRISE FUND				
OPERATING REVENUES:				
REVENUES				
SERVICE CHARGES	8,491,994	8,975,000	9,515,000	
REPAIR FEES	0	20,000	20,000	
TOTAL OPERATING REVENUES	8,491,994	8,995,000	9,535,000	
OPERATING EXPENSES:				
PERSONNEL SERVICES	623,288	1,094,500	1,218,250	
CONTRACTUAL SERVICES	323,601	100,000	350,000	
ADMINISTRATIVE CHARGES	193,500	116,250	119,250	
PURCHASES POWER	6,435,240	6,900,000	7,600,000	
MATERIALS, EQUIPMENT AND MAINTENANCE	579,129	777,750	423,500	
ENERGY SALES AND USE TAX & PMTS IN LIEU OF PROPERTY TAX	434,427	447,500	575,000	
DEPRECIATION	403,171	375,000	400,000	
TOTAL OPERATING EXPENSES	8,992,356	9,811,000	10,686,000	
OPERATING INCOME (LOSS)	(500,362)	(816,000)	(1,151,000)	
NON-OPERATING REVENUE (EXPENSE)				
MISCELLANEOUS	41,640	37,475	76,000	
RENTAL INCOME	20,386	20,000	0	
EXTENSION FEES	8,330	0	0	
IMPACT FEES	890,737	1,350,000	300,000	
BUSINESS PARK SALES	232,041	0	0	
DEVELOPER CONTRIBUTIONS	485,904	800,000	0	
INTEREST INCOME	59,507	75,000	155,000	
RETAINED EARNINGS	0	0	1,200,000	
INTEREST EXPENSE	0			
TOTAL NON-OPERATING	1,738,545	2,282,475	1,731,000	
NET INCOME (LOSS) BEFORE TRANSFERS	1,238,183	1,466,475	580,000	
TRANSFERS				
CAPITAL PROJECTS FUND	0	(180,000)	(180,000)	
DEBT SERVICE FUND	0	0	0	
GENERAL FUND	(725,214)	(350,000)	0	
NET INCOME	512,969	936,475	400,000	

	PRIOR YEAR ACTUAL 6/30/2005	CURRENT YR ESTIMATE 6/30/2006	APPROVED BUDGET 6/30/2007
KAYSVILLE CITY CORPORATION			
PRESSURE IRRIGATION ENTERPRISE FUND			
OPERATING REVENUES:			
REVENUES			
SERVICE CHARGES	585,536	580,000	830,000
REPAIR FEES	0	0	0
INTEREST EARNINGS			
TOTAL OPERATING REVENUES	585,536	580,000	830,000
OPERATING EXPENSES:			
PERSONNEL SERVICES	7,863	10,000	10,550
CONTRACTUAL SERVICES	551,187	535,000	780,000
ADMINISTRATIVE CHARGES	35,004	35,000	36,500
PURCHASES	0		
MATERIALS	0		
EQUIPMENT AND MAINTENANCE	0		2,950
DEPRECIATION	0		
TOTAL OPERATING EXPENSES	594,054	580,000	830,000
OPERATING INCOME (LOSS)	(8,518)	0	0
NON-OPERATING REVENUE (EXPENSE)			
MISCELLANEOUS	0	0	0
RENTAL INCOME	0	0	0
CONNECTION FEES	200	0	0
REBATES TO MEMBERS	0	0	0
IMPACT FEES	0	0	0
INTEREST EXPENSE	0	0	0
TOTAL NON-OPERATING	200	0	0
NET INCOME (LOSS) BEFORE TRANSFERS	(8,318)	0	0

		PRIOR YEAR	CURRENT YR	APPROVED
		ACTUAL	ESTIMATE	BUDGET
		6/30/2005	6/30/2006	6/30/2007
KAYSVILLE CITY CORPORATION				
SANITATION UTILITY ENTERPRISE FUND				
OPERATING REVENUES:				
REVENUES				
SERVICE CHARGES	1,252,689	1,250,000	1,260,000	
REPAIR FEES	0	0	0	
INTEREST EARNINGS				
TOTAL OPERATING REVENUES	1,252,689	1,250,000	1,260,000	
OPERATING EXPENSES:				
PERSONNEL SERVICES	18,756	30,000	35,000	
CONTRACTUAL SERVICES	1,030,452	1,080,000	1,090,000	
ADMINISTRATIVE CHARGES	35,004	35,000	35,000	
MATERIALS	2,442	55,000	78,250	
EQUIPMENT AND MAINTENANCE	9,307	50,000	21,750	
DEPRECIATION	54,737			
TOTAL OPERATING EXPENSES	1,150,698	1,250,000	1,260,000	
OPERATING INCOME (LOSS)	101,991	0	0	
NON-OPERATING REVENUE (EXPENSE)				
MISCELLANEOUS	0	0	0	
RENTAL INCOME	0	0	0	
CONNECTION FEES	0	0	0	
REBATES TO MEMBERS	0	0	0	
IMPACT FEES	0	0	0	
INTEREST EXPENSE	(3,667)	0	0	
TOTAL NON-OPERATING	(3,667)	0	0	
NET INCOME (LOSS) BEFORE TRANSFERS	98,324	0	0	
TRANSFERS				
CAPITAL PROJECTS FUND	0	0	0	
GENERAL FUND	0	0	0	
NET INCOME	98,324	0	0	

		PRIOR YEAR ACTUAL 6/30/2005	CURRENT YR ESTIMATE 6/30/2006	APPROVED BUDGET 6/30/2007
KAYSVILLE CITY CORPORATION				
STORM WATER UTILITY ENTERPRISE FUND				
OPERATING REVENUES:				
REVENUES				
SERVICE CHARGES		57,788	705,000	715,000
REPAIR FEES		0	0	0
INTEREST EARNINGS				
TOTAL OPERATING REVENUES		57,788	705,000	715,000
OPERATING EXPENSES:				
PERSONNEL SERVICES		0	144,500	182,750
CONTRACTUAL SERVICES		0	0	0
ADMINISTRATIVE CHARGES		0	35,000	36,500
MATERIALS, EQUIPMENT AND MAINTENANCE		43,901	525,500	94,750
DEPRECIATION		210,567	0	215,000
TOTAL OPERATING EXPENSES		254,468	705,000	529,000
OPERATING INCOME (LOSS)		(196,680)	0	186,000
NON-OPERATING REVENUE (EXPENSE)				
MISCELLANEOUS		0	0	0
BLOCK GRANT		115,000	0	0
RENTAL INCOME		0	0	0
CONNECTION FEES		0	0	0
RETAINED EARNINGS		0	0	0
IMPACT FEES		0	0	0
INTEREST EXPENSE		0	0	0
TOTAL NON-OPERATING		115,000	0	0
NET INCOME (LOSS) BEFORE TRANSFERS		(81,680)	0	186,000
TRANSFERS				
CAPITAL PROJECTS FUND		0	(125,000)	(125,000)
GENERAL FUND		0	0	0
NET INCOME		(81,680)	(125,000)	61,000

KAYSVILLE CITY CORPORATION AMBULANCE SERVICE ENTERPRISE FUND				PRIOR YEAR ACTUAL 6/30/2005	CURRENT YR ESTIMATE 6/30/2006	APPROVED BUDGET 6/30/2007
OPERATING REVENUES:						
REVENUES				259,723	239,500	295,000
SERVICE CHARGES						
INTEREST EARNINGS						
TOTAL OPERATING REVENUES				259,723	239,500	295,000
OPERATING EXPENSES:						
PERSONNEL SERVICES				265,812	268,300	275,500
CONTRACTUAL SERVICES				16,295	0	31,200
ADMINISTRATIVE CHARGES				0	0	0
MATERIALS				40,920	98,200	70,300
EQUIPMENT AND MAINTENANCE				8,630	3,000	3,000
DEPRECIATION				44,126	45,000	45,000
TOTAL OPERATING EXPENSES				375,783	414,500	425,000
OPERATING INCOME (LOSS)				(116,060)	(175,000)	(130,000)
NON-OPERATING REVENUE (EXPENSE)						
MISCELLANEOUS				0	0	0
				0	0	0
INTEREST EXPENSE				(5,680)	0	0
TOTAL NON-OPERATING				(5,680)	0	0
NET INCOME (LOSS) BEFORE TRANSFERS				(121,740)	(175,000)	(130,000)
TRANSFERS						
GENERAL FUND				90,000	175,000	130,000
NET INCOME				(31,740)	0	0

KAYSVILLE CITY CORPORATION **CEMETERY PERPETUAL CARE FUND**

	PRIOR YEAR ACTUAL 6/30/2005	CURRENT YR ESTIMATE 6/30/2006	APPROVED BUDGET 6/30/2007
REVENUES:			
REVENUES	36,670	35,000	35,000
INTEREST	25,057	20,000	20,000
TOTAL REVENUE:	61,727	55,000	55,000
EXPENDITURES:			
TRANSFER TO GENERAL FUND	0	0	0
TOTAL EXPENDITURES:	0	0	0
INCREASE IN FUND BALANCE	61,727	55,000	55,000

**KAYSVILLE CITY CORPORATION
LIBRARY ENDOWMENT FUND**

	PRIOR YEAR ACTUAL 6/30/2005	CURRENT YR ESTIMATE 6/30/2006	APPROVED BUDGET 6/30/2007
REVENUES:			
REVENUES	0	0	0
INTEREST	17,002	20,000	0
TOTAL REVENUE:	17,002	20,000	0
EXPENDITURES:			
OPERATING	57,909		
TRANSFER TO GENERAL FUND	0	0	0
TOTAL EXPENDITURES:	57,909	0	0
INCREASE IN FUND BALANCE	(40,907)	20,000	0